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as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).									
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Assignee Name and Address:									
StereoGraphics Corp.									
100 North Crescent Drive Beverly Hills, CA 90210									
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by									
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assignee, and must identify the application in which this Power of Attorney is to be filed.									
SIGNATURE of Assignee of Record  The individual whose signature and title is supplied below is authorized to act on behalf of the assignee									
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Name Lewny Lipton						Telepho	one 310 385	4060	
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## STATEMENT UNDER 37 CFR 3.73(b) Applicant/Patent Owner: StereoGraphics Corporation Application No./Patent No.: 10/826556 Filed/Issue Date: 04/15/2004 Entitled: Neutralizing Device for Autostereoscopic Lens Sheet StereroGraphics Corp. corporation (Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.) States that it is: 1. M the assignee of the entire right, title, and interest; or an assignee of less than the entire right, title and interest. The extent (by percentage) of its ownership interest is \_\_\_\_\_\_% in the patent application/patent identified above by virtue of either: An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel \_\_\_\_\_, Frame \_\_\_\_\_, or for which a copy thereof is attached. B. X A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as shown 1. From: Lenny Lipton and Bruce A. Dorworth To: StereoGraphics Corporation The document was recorded in the United States Patent and Trademark Office at Reel 016229, Frame 0314, or for which a copy thereof is attached. 2. From: StereoGraphics Corporation To: StereoGraphics Entertainment, Inc. The document was recorded in the United States Patent and Trademark Office at Reel 015732, Frame 0750, or for which a copy thereof is attached. 3. From: StereoGrapics Entertainment, Inc. To: StereoGrapics Corporation The document was recorded in the United States Patent and Trademark Office at Reel 015778, Frame 0443, or for which a copy thereof is attached. Additional documents in the chain of title are listed on a supplemental sheet. Copies of assignments or other documents in the chain of title are attached. [NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO. See MPEP 302.081

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The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

Printed or Typed Name

Title

Richard A. Nebb

Attorney

September 29, 2005

415 984 9608

Date

Telephone Number